

DEC 27 2004

Appln. No. 09/871,450
Amendment dated December 27, 2004
Reply to Office Action of June 28, 2004

Attorney Docket No. 01142/LH

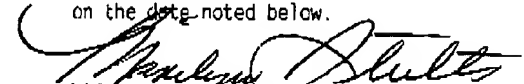
**IN THE UNITED STATES PATENT
AND TRADEMARK OFFICE**

Applicant : Y. MURATA
Serial No. : 09/871,450
Filed : May 31, 2001
For : METHODS AND SYSTEMS FOR
COLLECTING AND PAYING TAXES
ON CONTENTS DELIVERED OVER
A NETWORK
Art Unit : 3627
Examiner : Andrew J. Rudy
Confirm. No.: 9850
Customer No.: 01933

CERTIFICATE OF FACSIMILE
TRANSMISSION
TO NO.703-872-9306

TOTAL PAGES: 13

I hereby certify that this
paper is being facsimile
transmitted to the
Commissioner for
Patents Office
on the date noted below.


Marilyn Stults

Dated: December 27, 2004

In the event that this Paper
is late filed, and the
necessary petition for
extension of time is not filed
concurrently herewith, please
consider this as a Petition
for the requisite extension of
time, and to the extent not
tendered by check attached
hereto, authorization to
charge the extension fee to
Account No. 06-1378.

AMENDMENT

Commissioner for Patents
P.O. Box 1450
Alexandria, Virginia 22313-1450

S I R :

This is responsive to the Office Action dated June 28,
2004, the term for response to which is extended by three months
by Petition filed concurrently herewith to December 28, 2004.

Amendments to the Claims are reflected in the listing of claims
which begins on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.